

August 4, 1988

MEMORANDUM NO. 107
Series of 1988

T O: All Concerned

R E: REROUTING OF SELECTED FINANCIAL TRANSACTIONS

1. OBJECTIVES

This adjustment of procedures and operating steps required to process some financial transactions is hereby promulgated to achieve the following objectives:

- 1.1 To eliminate duplication of function, thus reducing time and effort
- 1.2 To reduce procedural cost
- 1.3 To increase office productivity

2. PERSONNEL MATTERS

2.1 General Guidelines - Salary vouchers/payrolls of personnel without leave credits shall not pass the Personnel Office except for first salary voucher/payroll at the start of a project or renewal of appointment.

2.2 Coverage

- 2.2.1 Project-based personnel
 - * Research projects
 - * Revolving Fund projects
- 2.2.2 Employees whose salaries/wages are charged against Trust Funds

2.3 Procedural Guidelines

- 2.3.1 All payrolls/salary vouchers shall be submitted first to the Budget Office instead of the Personnel Office.
- 2.3.2 The Budget Office will endorse the payrolls/vouchers either to the Personnel Office for those with leave credits or directly to the Accounting Division for payrolls of employees who do not earn leave credits.
- 2.3.3 The Internal Control Unit (ICU) shall detach one (1) copy of the DTR of those under 2.2 to be submitted to the Personnel Office for the employee's personal folder.

3.1 General Guidelines - Vouchers/claims which are subject to preaudit by COA shall no longer pass the ICU for preaudit purposes. 120

3.2 Coverage

- 3.2.1 Trust Funds - M.O.O.E.
- 3.2.2 Revolving Funds - M.O.O.E.
- 3.2.3 Cash advances

3.3 Exemption

- 3.3.1 General Trust
- 3.3.2 Authorized payroll deductions
- 3.3.3 BIR taxes and retention fees
- 3.3.4 Personal Services (Trust & Revolving funds)
- 3.3.5 ViSCA Supply Deposit (VSD)

3.4 Procedural Guidelines

3.4.1 The Accounting Division will forward directly to COA vouchers covered under 3.2 except the following:

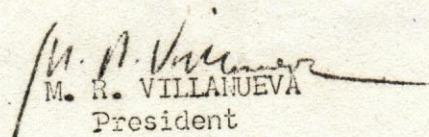
- * Travel vouchers
- * Cash advances and liquidation

Said vouchers/claims are forwarded by the Accounting Division to ICU for posting/carding/notation purposes after which the documents are endorsed to COA for preaudit.

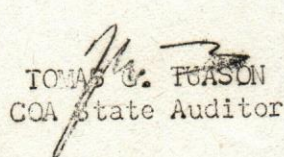
3.4.2 Vouchers under 3.3 shall no longer be subject to preaudit by COA except first salary and last salary voucher/roll. ICU preaudits and forwards directly to the Cash Division for payment.

4. MANILA OFFICE-PAID VOUCHERS SHALL NO LONGER BE REVIEWED BY ICU BUT SHALL DIRECTLY BE POSTAUDITED BY COA.

For guidance and compliance.


M. R. VILLANUEVA
President

CONCURRED BY:


TOMAS C. PEARSON
COA State Auditor